THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.3841 OF 2006

Date 04-04-2006

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Between:

P.Srinivas Rao and others …Petitioners

And

The Commercial Tax Officer and

Another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

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WRIT PETITION NO.3841 OF 2006

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O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties.

Distraint order has been passed for arrears of sales tax for the year 2001-2002. The petitioner had given surety for the assessee for the year 1993-94. The petitioner has challenged the order of distraint on the ground that he had not stood as surety for the year for which arrears are due from the assessee, therefore, the distraint order could not be passed against the petitioner.

On instructions, learned Special Standing Counsel for Commercial Taxes accepts the factual position that the petitioner had given surety only for the year 1993-94.

In view of our judgment in Writ Petition No.9242 of 2005, dated 27-01-2006, the period for which a surety remains operative is only one year in terms of the Andhra Pradesh General Sales Tax Act, 1957. Therefore, we allow the writ petition, set aside the impugned order of distraint passed by the first respondent. No order as to costs.

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(Bilal Nazki, J)

Dated 4th April, 2006

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(G.Chandraiah, J)

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